

NOTICES OF SUBSTANTIVE POLICY STATEMENTS

The Administrative Procedure Act requires the publication of substantive policy statements issued by agencies (A.R.S. § 41-1013(B)(14)). Substantive policy statements are written expressions which inform the general public of an agency's current approach to rule or regulation practice. Substantive policy statements are advisory only. A substantive policy statement does not include internal procedural documents that only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules made in accordance with the Arizona Administrative Procedure Act. If you believe that a substantive policy statement does impose additional requirements or penalties on regulated parties you may petition the agency under A.R.S. § 41-1033 for a review of the statement.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

[M06-314]

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Arizona corporate income tax treatment of obligations of the U.S. government, federal agencies, and U.S. territories;
CTR 06-1

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

April 20, 2006

3. Summary of the contents of the substantive policy statement:

This statement provides a list, for Arizona corporate income tax purposes, of taxable and tax-exempt obligations of the U.S. government, federal agencies, and U.S. territories.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This is a new statement.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

Name: Arizona Department of Revenue, Tax Research & Analysis Section

Address: 1600 W. Monroe
Phoenix, AZ 85007-2650

Telephone: (602) 716-6803

6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:

Anyone wishing to obtain a copy of this document should call (602) 255-3381 or write to:

Taxpayer Information and Assistance
Arizona Department of Revenue
1600 W. Monroe
Phoenix, AZ 85007-2650

This information is also available by visiting our web site at <http://www.azdor.gov>.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

[M06-315]

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Arizona individual income tax treatment of obligations of the U.S. government, federal agencies, and U.S. territories;
ITR 06-1

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

April 17, 2006

3. Summary of the contents of the substantive policy statement:

This statement provides a list, for Arizona individual income tax purposes, of taxable and tax-exempt obligations of the U.S. government, federal agencies, and U.S. territories.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This statement supersedes Arizona Individual Income Tax Ruling ITR 02-1.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

Name: Arizona Department of Revenue, Tax Research & Analysis Section

Address: 1600 W. Monroe
Phoenix, AZ 85007-2650

Telephone: (602) 716-6803

6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:

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